

INTRODUCTION

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on particular categories of persons or property.

Clauses 22, 22A, 22B, 22C, 22D and 22E of Section 5 of Chapter 59 provide exemptions to certain veterans (and their spouses or surviving spouses) who were not dishonorably discharged and who meet certain residency requirements.

APPLICATIONS

Applications must be filed annually with the local assessors in the city or town where the property is located on or before December 15th, or three months after the actual tax bills are mailed, whichever is later. Filing an application does not entitle the applicant to a delay in tax payment.

RESIDENCY REQUIREMENTS

An individual must (1) have been a Massachusetts domiciliary prior to entering the service OR (2) have lived in Massachusetts for not less than 5 years prior to filing for exemption or, in those communities which have accepted the alternative local option provision, for not less than 1 year prior to filing.

DOCUMENTATION

An applicant for an exemption must provide to the assessors whatever information is reasonably required to establish eligibility. This information may include, but not be limited to:

1. Certification of a wartime service connected disability from the Veterans Administration or the branch of service from which separated.
2. Evidence of domicile and occupancy.

DOMICILE

The veteran must occupy the property as his or her domicile on July 1 of the tax year.

OWNERSHIP

1. A qualifying applicant must possess a sufficient ownership interest in the domicile. To satisfy this ownership requirement, the person's interest must be worth at least \$2,000. The person may own this interest solely, as a joint owner or as a tenant in common.
2. The holder of a life estate satisfies the ownership requirement.
3. If the domicile is held in a trust, a person can only satisfy the ownership interest if he:
 - a) Is a trustee or co-trustee of that trust, and
 - b) Possesses a sufficient beneficial interest in the domicile through that trust. (Splitting the interest between multiple trusts does not qualify.)

ELIGIBILITY REQUIREMENTS AND EXEMPTION AMOUNTS / EACH CLAUSE

Clause 22 - \$250.00 This exemption is available to the following classes of persons:

1. Veterans with a wartime service connected disability of 10% or more as determined by the Veterans Administration or the branch of service from which separated.
2. Veterans who have been awarded the Purple Heart.
3. Gold Star mothers and fathers.
4. Spouses (where the domicile is owned by the veteran's spouse) and surviving spouses (who do not remarry) of veterans entitled to exemption under Clause 22.
5. Surviving spouses (who do not remarry) of World War I veterans so long as their whole worth, less any mortgage on the property, does not exceed \$20,000.

Clause 22A - \$425.00 This exemption is available to veterans (and their spouses or surviving spouses) who:

1. Suffered in the line of duty the loss or permanent loss of use of one foot or one hand or one eye.
2. Received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross or Air Force Cross.

If the subject property is greater than a single family house, only that fraction of \$425 which corresponds to the segment occupied by the veteran will be allowed.

Clause 22B - \$775.00 This exemption is available to veterans (and their spouses or surviving spouses) who suffered in the line of duty the loss or permanent loss of use of both feet or both hands or both eyes.

If the subject property is greater than a single family house, only that fraction of \$775 which corresponds to the segment occupied by the veteran will be allowed.

Clause 22C - \$950.00

This exemption is available to veterans (and their spouses or surviving spouses) who (1) suffered total disability in the line of duty and (2) and who received assistance in acquiring "specially adapted housing" which they own and occupy as their domicile.

If the subject property is greater than a single family house, only that fraction of \$950 which corresponds to the segment occupied by the veteran will be allowed.

Clause 22D - \$250.00

This exemption is available to surviving spouses (who do not remarry) of soldiers and sailors who died in combat at the islands of Quemoy and Matsu.

Clause 22E - \$600.00 This exemption is available to veterans (and their surviving spouses) who suffered total disability in the line of duty and are incapable of working.

If the subject property is greater than a single family house, only that fraction of \$600 which corresponds to the segment occupied by the veteran will be allowed.

Paraplegic - Total Exemption

This exemption is available to veterans who are certified by the Veterans Administration as paraplegic and the surviving spouses of such veterans.

WARTIME SERVICE

Wartime service is service performed by a "Spanish War veteran," a "World War I veteran," a "World War II veteran," a "Korean veteran," a "Vietnam veteran," a "Lebanese peace keeping force veteran," a "Grenada rescue mission veteran," a "Panamanian intervention force veteran," a "Persian Gulf veteran," or a member of the "WAAC. " The dates for each qualifying military action are set out in G.L. Ch. 4 §7(43).

**FOR FURTHER INFORMATION,
CONTACT YOUR LOCAL BOARD OF
ASSESSORS, OR CALL:**

**DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
PROPERTY TAX BUREAU**

(617) 626-2300

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**TAXPAYER'S GUIDE TO
REAL ESTATE TAX EXEMPTIONS
IN MASSACHUSETTS**

**CLAUSE 22
CLAUSE 22A
CLAUSE 22B
CLAUSE 22C
CLAUSE 22D
CLAUSE 22E
PARAPLEGICS**

QUALIFYING VETERANS

**Massachusetts Department of Revenue
Division of Local Services
Property Tax Bureau**